

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants, LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On April 4, 2007, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification, (iii) upon the parties listed on Exhibit C hereto via facsimile and (iv) upon the parties listed on Exhibit D hereto via postage pre-paid U.S. mail:

- 1) Debtors' Statement of Disputed Issues with Respect Proof of Claim No. 1279 (Nu-Tech Plastics Engineering, Inc.) (Docket No. 7574) [a copy of which is attached hereto as Exhibit E]
- 2) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 13409 (Nissan Technical Center North America, Inc.) (Docket No. 7577) [a copy of which is attached hereto as Exhibit F]

On April 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit G hereto via overnight delivery:

- 3) Debtors' Statement of Disputed Issues with Respect Proof of Claim No. 1279 (Nu-Tech Plastics Engineering, Inc.) (Docket No. 7574) [a copy of which is attached hereto as Exhibit E]

On April 4, 2007, I caused to be served the document listed below upon the parties listed on Exhibit H hereto via overnight delivery:

- 4) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 13409 (Nissan Technical Center North America, Inc.) (Docket No. 7577) [a copy of which is attached hereto as Exhibit F]

Dated: April 9, 2007

/s/ Evan Gershbein
Evan Gershbein

Subscribed and sworn to (or affirmed) before me on this 9th day of April, 2007, by Evan Gershbein, personally known to me or proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Shannon J. Spencer

Commission Expires: 6/20/10

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
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Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International Flextronics International USA, Inc.	Carrie L. Schiff Paul W. Anderson	305 Interlocken Parkway 2090 Fortune Drive		Broomfield San Jose	CO CA	80021 95131	303-927-4853 408-428-1308	303-652-4716	cschiff@flextronics.com paul.anderson@flextronics.com	Counsel to Flextronics International Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Shieler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuie@ffhsj.com slivini@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue 1701 Pennsylvania Avenue, NW		Huntersville Washington	NC DC	28078 20006	704-992-5075 202-857-0620	866-585-2386 202-659-4503	valerie.venable@ge.com lhassel@groom.com	Creditor Committee Member Counsel to Employee Benefits
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Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805 212-668-2255 does not take service via fax		Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500			Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Counsel to General Motors Corporation
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EXHIBIT B

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Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
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Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuie@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
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Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.
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EXHIBIT C

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Stroock & Stroock & Lavan, LLP	Joseph G. Minias	180 Maiden Lane		New York	NY	10038	212-806-5400	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. a
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EXHIBIT D

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Colbert & Winstead, P.C.	Amy Wood Malone	1812 Broadway		Nashville	TN	37203	615-321-0555	Counsel to Averitt Express, Inc.
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United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center	Suite 807	Pittsburgh	PA	15222	412-562-2549	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO

EXHIBIT E

Hearing Date: June 1, 2007
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11	
	:		
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)	
	:		
	:	(Jointly Administered)	
Debtors.	:		
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DEBTORS' STATEMENT OF DISPUTED ISSUES
WITH RESPECT PROOF OF CLAIM NO. 1279
(NU-TECH PLASTICS ENGINEERING, INC.)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates,
debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"),

hereby submit this Statement of Disputed Issues (the "Statement of Disputed Issues") With Respect To Proof Of Claim Number 1279 (the "Proof of Claim") filed by Nu-Tech Plastics Engineering, Inc. ("Nu-Tech"), and respectfully represent as follows:

Background

1. Nu-Tech filed the Proof of Claim on or about December 28, 2005. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$13,957,130.00 (the "Claim") stemming from a purchase order between Delphi Automotive Systems LLC ("DAS LLC") and Nu-Tech.

2. The Debtors objected to the Claim pursuant to the Debtors' (i) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation, (b) Claims Unsubstantiated By Debtors' Books And Records, And (c) Claims Subject To Modification And (ii) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) (the "Third Omnibus Claims Objection"), which was filed on October 31, 2006.

3. On November 24, 2006, Nu-Tech filed its Response of Nu-Tech Plastics Engineering, Inc. To Debtors' Third Omnibus Objection and To Debtors' Claim Objection And Estimation Procedures Motion (Docket No. 5811) (the "Response"). In the Response, Nu-Tech asserts that the Claim constitutes damages for DAS LLC's alleged breach of a contract to "purchase automotive parts from Nu-Tech by failing to purchase the parts and by removing the equipment from Nu-Tech necessary for Nu-Tech to produce parts after Nu-Tech had increased its manufacturing capability to satisfy [DAS LLC's] production demands." See Response, p. 2. Nu-Tech further asserts its Claim is based on breach of contract and promissory estoppel theories of recovery arising from their lawsuit against DAS LLC and General Motors ("GM"), Case No.

02-075335 in Genesee County, Michigan, Circuit Court (the "Underlying Lawsuit), filed December 20, 2002. Id.

Disputed Issues

4. DAS LLC is not liable to Nu-Tech under any theory of recovery, including breach of contract and promissory estoppel.

5. DAS LLC did not breach an alleged contract with Nu-Tech. During a strike by DAS LLC's workers, DAS LLC contracted with Nu-Tech to manufacture certain parts for the duration of the labor dispute. Nu-Tech understood from the outset that upon resolution of the labor dispute, DAS LLC would resume manufacturing said parts in-house. DAS LLC's arrangement with Nu-Tech was a "factory assist order," which means that DAS LLC could purchase whatever number of parts it needed to meet DAS LLC's customer demands but DAS LLC was not obligated to purchase a certain amount of parts from Nu-Tech. At the end of the labor dispute, DAS LLC removed the equipment and tooling that it had allowed Nu-Tech to use for the duration of Nu-Tech's work. There was no agreement by DAS LLC to purchase a fixed number of parts and thus Delphi did not breach the contract for failing to purchase said number.¹

6. Nu-Tech is not entitled to recover under a promissory estoppel theory. As an initial matter, DAS LLC made no promises with respect to volume, promises of new business to Nu-Tech, or other similar promises. Moreover, any reliance that Nu-Tech placed on its discussions with DAS LLC regarding DAS LLC's future needs could not form the basis of a promissory estoppel argument for, among other reasons, there was no clear promise made about

¹ Purchase orders with DAS LLC are governed by general terms and conditions incorporated therein which provide that agreements to purchase parts would be based on DAS LLC's requirements. Such general terms bar verbal attempts to amend contracts; amendments must be in writing.

future needs and Nu-Tech was well aware of DAS LLC's bid process and would have no justification for expecting future business prior to participating in such process.

7. In addition, Nu-Tech transferred all of its assets to Rapid Products Technologies, LLC ("Rapid") in December 1999. Any claim for alleged damages against DAS LLC that arose prior to that time was an asset that Nu-Tech sold to Rapid. Thus, Nu-Tech lacked standing to bring the Underlying Lawsuit (and similarly cannot recover under the Claim here).

8. Moreover, all of Nu-Tech's recovery from GM should be set off against any alleged damages recoverable from DAS LLC because Nu-Tech is only entitled to be made whole once. In particular, to the extent Nu-Tech settled any part of the Underlying Lawsuit with GM, any payment made by GM as consideration for the dismissal of either claim may be recovered from DAS LLC under the indemnity agreement in the Master Separation Agreement dated December 22, 1998 between GM and Delphi. Such an indemnification payment would expose the Debtors to double damages if Nu-Tech is allowed to continue any part of the action concluded by the settlement.

9. Nu-Tech's claims suffer other defects. Nu-Tech appears to seek several forms of unrecoverable damages, including but not limited to Nu-Tech's alleged damages that are remote, contingent, or speculative damages, and has failed to mitigate any potential damages. Nu-Tech also cannot recover for claims that do not comport with the Statute of Frauds. Moreover, Nu-Tech cannot recover for claims barred by the applicable statute of limitations.

10. Accordingly, the Claim is excessive, duplicative and unsubstantiated. For all the reasons discussed above, the Debtors are not liable to Nu-Tech for any alleged damages and the Claim should be disallowed and expunged.

Reservation of Rights

11. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order disallowing and expunging the Claim and granting the Debtors such other and further relief as is just.

Dated: New York, New York
April 4, 2007

SKADDEN, ARPS, SLATE, MEAGHER
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EXHIBIT F

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
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In re	:	Chapter 11
	:	
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

JOINT STIPULATION AND AGREED ORDER COMPROMISING AND ALLOWING
PROOF OF CLAIM NUMBER 13409
(NISSAN TECHNICAL CENTER NORTH AMERICA, INC.)

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Nissan Technical Center North America, Inc. ("Nissan"), respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 13409 (Nissan Technical Center North America, Inc.) (the "Stipulation") and agree and state as follows:

WHEREAS on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS Nissan filed proof of claim number 13409 against Delphi Automotive Systems LLC ("DAS LLC") on July 31, 2006, which asserts both an unsecured and secured non-priority claim in an undetermined amount (the "Claim") stemming from an October 2001 Lease No. H00618M (the "Lease"), a September 4, 2002 Test Track Agreement (the "Test Track Agreement"), and an August 5, 2005 Landlord Consent and Lien Waiver (the "Consent and Lien Waiver" and together with the Lease and the Test Track Agreement, the "Agreements").

WHEREAS the Debtors objected to the Claim pursuant to the Debtors' (i) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation, (b) Claims Unsubstantiated By Debtors' Books And Records, And (c) Claims Subject To Modification And (ii) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) (the "Third Omnibus Claims Objection"), which was filed on October 31, 2006.

WHEREAS on March 27, 2007, to resolve the Third Omnibus Claims Objection with respect to the Claim, DAS LLC and Nissan entered into a settlement agreement (the

"Settlement Agreement").

WHEREAS pursuant to the Settlement Agreement, DAS LLC acknowledges and agrees that the Claim shall be allowed against DAS LLC in the amount of \$32,734.44.

WHEREAS DAS LLC is authorized to enter into the Settlement Agreement pursuant to that certain Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 4414) entered by this Court on June 29, 2006.

THEREFORE, DAS LLC and Nissan stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$32,734.44 and shall be treated as an allowed general unsecured non-priority claim.

So Ordered in New York, New York, this 4th day of April, 2007

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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EXHIBIT G

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Delphi Corporation
Special Parties

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EXHIBIT H

Pg 51 of 51
Delphi Corporation
Special Parties

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